

March 13, 2020

To: British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Alpha Peak Leisure Inc. dated March 4, 2020 (the "Notice") and, based on our knowledge of such information at this time, we agree the statements (1), (4) and (5), and we have no basis to agree with statements (2) and (3) and contained in the Notice.

Yours faithfully,

Deloitte Touche Tohmatsu